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EXHIBIT 18

[Proposed]

NOTICE OF CLASS ACTION LAWSUIT

Charles Seward v. International Business Machines Corporation d/b/a IBM Corp. ("IBM")

United States District Court for the Southern District of New York

TO: CALL CENTER EMPLOYEES

RE: UNPAID OVERTIME

I. INTRODUCTION

A class action lawsuit has been filed against IBM for failure to pay overtime to call center employees as required by law. You are "similarly situated" to the Plaintiffs in the lawsuit and, therefore, can join this lawsuit. This letter advises you how this suit may affect your rights and instructs you on the procedure for participating in this suit, if you choose to join.

II. DESCRIPTION OF THE LAWSUIT

On April 28, 2008, Charles Seward sued IBM for failing to pay overtime compensation under the Fair Labor Standards Act. The case was filed in Federal Court in the Southern District of New York.

This lawsuit alleges that IBM required its call center employees to work greatly in excess of forty (40) hours per week without paying them overtime compensation as required by law. The objective of the lawsuit is to compel IBM to pay the Plaintiffs for the overtime they worked, plus interest, statutory penalties, reasonable attorneys' fees and litigation costs for himself and for you, if you decide to join this lawsuit. IBM denies Plaintiffs' allegations.

III. WHO CAN JOIN

Charles Seward has sued on behalf of:

1. himself; and,
2. any employee who is or has been, at any time within the past three (3) years, employed by IBM as a call center employee.

If you have already brought a lawsuit against IBM for failure to pay overtime wages owed to you, you may not be eligible for this lawsuit.

IV. YOUR RIGHT TO PARTICIPATE IN THIS SUIT

If you fit the definition above, you may join this suit (that is, you may "opt-in") by faxing the Opt-in Consent Form to (212) 898-9086 or mailing it to Plaintiffs' counsel at the following address:

ERIK H. LANGELAND, P.C.
Attn: IBM Class Action
500 Fifth Avenue, Suite 1610
New York, NY 10110

(212) 354-6270 (Phone)
(212) 898-9086 (Fax)
elangeland@langelandlaw.com

This form must be returned in sufficient time to have Plaintiffs' counsel file it with the federal court on or before _____. If you do not return the Opt-In Consent Form to Plaintiffs' counsel before the above deadline date, you may not be able to participate in the lawsuit.

V. EFFECT OF JOINING THIS SUIT

If you choose to join in the suit, you will be bound by the judgment or settlement, whether it is favorable or unfavorable. While this suit is pending, you may be required to respond to written questions, sit for depositions, and/or testify in court. The attorneys for the class Plaintiffs are being paid on a contingency fee basis, which means that if there is no recovery, there will be no attorneys' fee. If there is a recovery, the attorneys for the class will receive a part of any settlement obtained or money judgment entered in favor of all members of the class. By joining this lawsuit, you designate the class representative as your agent to make decisions on your behalf concerning the litigation, the method and manner of conducting this litigation, the entering of an agreement with Plaintiffs' counsel concerning attorneys' fees and costs, and all other matters pertaining to this lawsuit. These decisions and agreements made and entered into by the representative Plaintiff will be binding on you if you join this lawsuit.

VI. NO LEGAL EFFECT IN NOT JOINING THIS SUIT

If you choose not to join this suit, you will not be affected by any judgment or settlement rendered in this case. If you choose not to join in this lawsuit, you are free to file your own lawsuit. The statute of limitations will continue to run on your claim until you join this suit or file your own.

VII. NO RETALIATION PERMITTED

Federal law prohibits IBM from retaliating against you in any manner discriminating because you join this lawsuit.

VIII. YOUR LEGAL REPRESENTATION IF YOU JOIN

If you choose to join this suit, your interests will be represented by the named Plaintiff through his attorneys, as counsel for the class. Counsel for the class are:

Erik H. Langeland
ERIK H. LANGELAND, P.C.
500 Fifth Avenue, Suite 1610
New York, NY 10110
(212) 354-6270
(212) 898-9086 (Fax)
elangeland@langelandlaw.com

James B. Zouras
Ryan F. Stephan
STEPHAN ZOURAS LLP

205 North Michigan Ave, Suite 2560
Chicago, IL 60601
(312) 233-1550
(312) 233-1560 (Fax)
rstephan@stephanzouras.com

and,

Jon A. Tostrud
R. Brent Walton
CUNEO GILBERT & LADUCA, LLP
507 C. St., NE
Washington, D.C. 20002
(202) 789-3960
(202) 789-1813 (Fax)

IX. FURTHER INFORMATION

You may obtain further information about this Notice by calling or writing to Plaintiffs' counsel at the number or address stated above. Please do not contact the Court with questions regarding this Notice.

Dated: _____

Sincerely,

Erik H. Langeland
500 Fifth Avenue, Suite 1610
New York, NY 10110
(212) 354-6270
(212) 898-9086 (Fax)
elangeland@langelandlaw.com

****PLEASE NOTE****

There is a two (2) year deadline for filing overtime claims (or three (3) years if the violation was willful) running from the date(s) the overtime hours were actually worked. To maximize your recovery, return your Opt-in Consent Form as soon as possible so we may file it with the Court and preserve your rights.

Seward et al vs. International Business Machines
08 CV 3976

Complete and Mail To:

Erik H. Langeland, P.C.

Attn: International Business Machines Class Action
500 Fifth Avenue
Suite 1610
New York, NY 10110
(212) 354-6270
(212) 898-9086 (Fax)

CONSENT TO JOIN COLLECTIVE ACTION

By signing below, I state that I have been employed by International Business Machines (d/b/a IBM), or one of its subsidiaries or affiliates as a Call Center Employee, or other similarly titled position within the past three (3) years and that I worked more than forty (40) hours in at least one week and was not paid for all of the time I worked, including all preliminary and postliminary work activities. I hereby consent to join this lawsuit for violations of the Fair Labor Standards Act, 29U.S.C. Sec. 201 *et seq.*

I hereby designate ERIK H. LANGELAND, P.C., STEPHAN ZOURAS, LLP and CUNEO GILBERT and LaDUCA, LLP ("Plaintiffs' Counsel") and other attorneys with whom they may associate to represent me for all purposes of this action.

I also designate the Class Representative(s) as my agent(s) to make decisions on my behalf concerning the litigation, the method and manner of conducting this litigation, the entering of an agreement with Plaintiffs' counsel concerning attorneys' fees and costs, and all other matters pertaining to this lawsuit.

Date

Signature

Print Name

Address

City, State, Zip Code

Telephone Number

Email Address

***Statute of Limitations concerns mandate that you return this
form as soon as possible to preserve your rights.***